

DEPARTMENT OF DEFENSE
SCHEDULE OF ACCOUNTING INFORMATION

Form Approved
 Budget Bureau No. 22-2078

To be used by prime contractors submitting termination claims under Section VIII (Termination for Convenience of the Government) of the Armed Services Procurement Regulation. Also suitable for use by subcontractor in effecting subcontract settlements with prime contractor or intermediate subcontractors.

THIS PROPOSAL APPLIES TO (check one)
☒ A PRIME CONTRACT WITH THE GOVERNMENT
☐ SUBCONTRACT OR PURCHASE ORDER
 SUBCONTRACT OR PURCHASE ORDER NO.(S)

COMPANY

THE PERKIN-ELMER CORPORATION

STREET ADDRESS

MAIN AVENUE

CITY AND STATE

NORWALK, CONNECTICUT

NAME OF GOVERNMENT AGENCY

CONTRACTOR WHO SENT NOTICE OF TERMINATION

NAME THE PERKIN-ELMER CORPORATION
 PROJECTOR DIVISION

ADDRESS P. O. Box 879
 NORWALK, CONNECTICUT

GOVT. PRIME CONTRACT
 NO. HF-32-27

CONTRACTOR'S REFER-
 ENCE NO. SPO 71280

EFFECTIVE DATE OF
 TERMINATION 12/24/58

1. INDIVIDUAL IN YOUR ORGANIZATION FROM WHOM ADDITIONAL INFORMATION MAY BE REQUESTED ON QUESTIONS RELATING TO:

ACCOUNTING MATTERS

NAME FOIAb3a

TITLE ACTING
 E-O DIVISION CONTROLLER

TELEPHONE NO.
 VICTOR
 7-2422

ADDRESS MAIN AVENUE
 NORWALK, CONNECTICUT

PROPERTY DISPOSAL

NAME FOIAb3a

TITLE CONTRACT ACCOUNTANT

TELEPHONE NO.
 VICTOR
 7-2422

ADDRESS MAIN AVENUE
 NORWALK, CONNECTICUT

2. ARE THE ACCOUNTS OF THE CONTRACTOR SUBJECT TO REGULAR PERIODIC EXAMINATION BY INDEPENDENT PUBLIC ACCOUNTANTS? ☐ YES ☒ NO
 (Name and address of accountants)

PRICE WATERHOUSE AND CO.
 LEWIS STREET
 HARTFORD, CONNECTICUT

3. INDEPENDENT ACCOUNTANTS, IF ANY, WHO HAVE REVIEWED OR ASSISTED IN THE PREPARATION OF THE ATTACHED PROPOSAL

NAME

ADDRESS

NONE

4. GOVERNMENTAL AGENCY WHICH HAS REVIEWED YOUR ACCOUNTS IN CONNECTION WITH A PRIOR SETTLEMENT PROPOSAL
 DURING THE CURRENT AND PRECEDING FISCAL YEAR

NAME

ADDRESS

AUDITOR GENERAL, U.S.A.F.
 EASTERN DISTRICT
 RESIDENT OFFICE

17 WASHINGTON AVENUE
 PLEASANTVILLE, NEW YORK

GENERAL PRECISION LABS., INC.

5. HAVE THERE BEEN ANY SIGNIFICANT DEVIATIONS FROM YOUR REGULAR ACCOUNTING PROCEDURES AND POLICIES IN ARRIVING AT THE COSTS SET FORTH IN THE ATTACHED PROPOSAL? ☐ YES ☒ NO. IF "YES" EXPLAIN BRIEFLY

6. WERE THE DETAILED COST RECORDS USED IN PREPARING THE PROPOSAL CONTROLLED BY AND IN AGREEMENT WITH YOUR GENERAL BOOKS OF ACCOUNT? ☒ YES ☐ NO

7. WERE INVENTORY QUANTITIES BASED ON A PHYSICAL COUNT AS OF THE DATE OF TERMINATION? ☐ YES ☒ NO. IF "NO," EXPLAIN EXCEPTIONS

INVENTORIES (PURCHASED) ARE BASED ON ACTUAL COST BASIS
 CUSTOMER SUPPLIED BASED ON ACTUAL COUNT.

8. IS THIS SETTLEMENT PROPOSAL BASED ON STANDARD COSTS? ☐ YES ☐ NO. IF "YES," HAS ADJUSTMENT TO ACTUAL COST OR ADJUSTMENT FOR ANY SIGNIFICANT VARIATIONS BEEN MADE? ☐ YES ☒ NO. IF "NO," EXPLAIN

NO VARIANCE - ACTUAL COST

9. DOES THIS PROPOSAL INCLUDE CHARGES FOR MAJOR INVENTORY ITEMS AND CLAIMS OF SUBCONTRACTORS COMMON TO THIS TERMINATED CONTRACT AND OTHER WORK OF THE CONTRACTOR? ☐ YES ☒ NO. IF "YES," EXPLAIN THE METHOD USED IN ALLOCATING AMOUNTS TO THE TERMINATED PORTION OF THIS CONTRACT

10. EXPLAIN BRIEFLY YOUR METHOD OF PRICING INVENTORIES, INDICATING WHETHER MATERIAL HANDLING COST HAS BEEN INCLUDED IN CHARGES FOR MATERIALS

INVENTORY PRICED AT INVOICE COST; FREIGHT CHARGES ARE INCLUDED IN PRICE OF MATERIAL.

11. ARE ANY PARTS, MATERIALS, OR FINISHED PRODUCT, KNOWN TO BE DEFECTIVE, INCLUDED IN THE INVENTORIES? ☐ YES ☒ NO. IF "YES," EXPLAIN

12. HAVE ANY CHARGES BEEN INCLUDED IN THIS PROPOSAL IN RESPECT OF SEVERANCE, DISMISSAL, OR SEPARATION PAY? ☐ YES ☒ NO. IF "YES," FURNISH BRIEF EXPLANATION AND ESTIMATES OF AMOUNTS INCLUDED

13. DOES THIS PROPOSAL INCLUDE ANY ELEMENT OF PROFIT TO THE CONTRACTOR OR A RELATED ORGANIZATION, OTHER THAN PROFIT SET FORTH SEPARATELY IN THE PROPOSAL OR INCLUDED IN THE CONTRACT PRICE AT WHICH ACCEPTABLE FINISHED PRODUCT, IF ANY, IS INCLUDED IN THE PROPOSAL? ☐ YES ☒ NO. IF "YES," EXPLAIN BRIEFLY

14. DESCRIBE BRIEFLY THE NATURE OF INDIRECT EXPENSE ITEMS INCLUDED IN INVENTORY COSTS (see Schedule A, DD Form 549); AND EXPLAIN YOUR METHOD OF ALLOCATION USED IN PREPARING THIS PROPOSAL, INCLUDING IF PRACTICABLE, THE RATES USED AND THE PERIOD OF TIME UPON WHICH THEY ARE BASED

- NOT APPLICABLE

15. DO THE COSTS SET FORTH IN THE ATTACHED PROPOSAL INCLUDE PROVISIONS FOR ANY RESERVES, OTHER THAN DEPRECIATION RESERVES? ☐ YES ☒ NO. IF "YES," LIST SUCH RESERVES

16. STATE METHOD OF ACCOUNTING FOR TRADE AND CASH DISCOUNTS EARNED, REBATES, ALLOWANCES, AND VOLUME PRICE ADJUSTMENTS. ARE SUCH ITEMS EXCLUDED FROM COSTS CLAIMED? ☒ YES ☐ NO

MATERIALS ARE CHARGED NET OF TRADE DISCOUNTS; CASH DISCOUNTS ARE CREDITED TO "OTHER INCOME".

17. STATE POLICIES RELATING TO RECORDING OF OVERTIME, SHIFT PREMIUMS AND PRODUCTION BONUSES

OVERTIME PREMIUMS ARE CHARGED DIRECTLY TO CONTRACT.
SHIFT PREMIUMS ARE CHARGED TO DEPARTMENTAL OVERHEAD ACCOUNTS.

18. DOES CONTRACTOR HAVE A PENSION PLAN? ☒ YES ☐ NO. IF "YES," STATE METHOD OF FUNDING AND ABSORPTION OF PAST AND CURRENT PENSION SERVICE COSTS

FUNDED WITH TRUSTEE ON ACTUARIAL BASIS; PAST SERVICE.

19. STATE GENERAL POLICIES RELATING TO DEPRECIATION AND AMORTIZATION OF FIXED ASSETS: BASES, UNDERLYING POLICIES

DEPRECIATION AND AMORTIZATION ARE TAKEN ON RATES RECOMMENDED BY AND/OR ACCEPTABLE TO THE DEPARTMENT OF INTERNAL REVENUE. SUCH DEPRECIATION AND AMORTIZATION CHARGES ARE ALLOCATED INTERNALLY BY DIRECT IDENTIFICATION BY DEPARTMENTAL USAGE OF THE EQUIPMENT, OR BUILDING SPACE.

20. STATE POLICY ON PROCEDURE FOR RECORDING AND WRITING OFF STARTING LOAD

JOB COST SYSTEM MAKES NO DISTINCTION BETWEEN STARTING AND CONTINUING COSTS.

21. ARE PERISHABLE TOOLS AND MANUFACTURING SUPPLIES CHARGED DIRECTLY TO CONTRACT COSTS OR INCLUDED IN OVERHEAD EXPENSES?

INCLUDED IN OVERHEAD EXPENSE.

22. POLICIES FOR DISTINGUISHING BETWEEN CHARGES TO CAPITAL (fixed) ASSET ACCOUNTS AND TO REPAIR AND MAINTENANCE ACCOUNTS

CONTRACTOR FOLLOWS GENERALLY ACCEPTED ACCOUNTING PRINCIPALS.

20. METHOD OF RECORDING AND ABSORBING (a) GENERAL ENGINEERING AND GENERAL DEVELOPMENT EXPENSE AND (b) ENGINEERING AND DEVELOPMENT EXPENSE DIRECTLY APPLICABLE TO THE TERMINATED CONTRACT

1. GENERAL ENGINEERING AND DEVELOPMENT EXPENSE IS RECORDED BY PROJECT AND IS ABSORBED MONTHLY AS INCURRED.
2. NONE

21. TYPES AND SOURCE OF MISCELLANEOUS INCOME AND CREDITS AND MANNER OF RECORDING IN THE INCOME OR THE COST ACCOUNTS SUCH AS RENTAL OF YOUR FACILITIES TO OUTSIDE PARTIES, ETC.

1. MINOR INSTANCES OF INSTRUMENT RENTAL IS REPORTED AS "OTHER INCOME".
2. CUSTOMER SERVICE FOR COMMERCIAL INSTRUMENTS IS REPORTED NET AFTER COSTS IN "OTHER INCOME".

22. ARE COSTS AND INCOME FROM CHANGE ORDERS SEGREGATED FROM OTHER CONTRACT COSTS AND INCOME? ☐ YES ☒ NO. IF "YES," BY WHAT METHOD?

23. ARE SETTLEMENT EXPENSES APPLICABLE TO PREVIOUSLY TERMINATED CONTRACTS EXCLUDED FROM THE ATTACHED PROPOSALS? ☒ YES ☐ NO. IF "NO," EXPLAIN

24. STATE POLICY AND PROCEDURE FOR VERIFICATION AND NEGOTIATION OF SETTLEMENTS WITH SUBCONTRACTORS AND VENDORS

ITEMIZED TERMINATION LISTING SUPPLIED BY VENDOR.
FINAL AUDIT REPORT TO BE MADE BY GOVERNMENT AGENCY.

25. METHOD OF COMPUTING PROFIT CLAIMED IN THE ATTACHED PROPOSAL AND REASON FOR SELECTING THE METHOD USED. FURNISH ESTIMATE OF (or rate of) PROFIT ANTICIPATED HAD THE CONTRACT BEEN COMPLETED IN DOLLARS OR PERCENT

SEE SCHEDULE D (PROFIT) DD FORM 540.

26. WHAT IS LENGTH OF TIME (production cycle) REQUIRED TO PRODUCE ONE OF THE END ITEMS FROM THE TIME THE MATERIAL ENTERS THE PRODUCTION LINE TO THE COMPLETION AS THE FINISHED PRODUCT?

NOT APPLICABLE.

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CERTIFICATE

I HEREBY CERTIFY THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE ABOVE STATEMENTS ARE TRUE AND CORRECT.

NAME OF CONTRACTOR

THE PERKIN-ELMER CORPORATION
NORWALK, CONNECTICUT

BY (Signature of subsidiary accounting official)

TITLE
ACTING E-O DIVISION CONTROLLER

DATE
11/17/59

WHERE THE SPACE PROVIDED FOR ANY INFORMATION IS INSUFFICIENT, ATTACH SEPARATE SHEET(S)